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2007

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Administration

Appeals Offers a Fresh Look at Tax Disputes

APPEALS MISSION

To resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.

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Key Terms

- **Dispute Resolution**
- **Settlement Authority / Hazards of Litigation**
- **Conference / Hearing (*Ex Parte* Communications)**
- **Determination/Decision (Agreed/Unagreed)**

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Requesting an Appeal

- Compliance proposes adjustments or initiates collection action(s)
- Taxpayer disagrees
- Taxpayer requests statutory/ administrative review by Appeals
- Compliance forwards complete administrative file to Appeals

Examination Cases

- **Docketed**
 - **Regular and “S” Docketed**
- **Non-Docketed**
 - **30-Day, Penalty Appeal, Innocent Spouse, Audit Reconsideration, Claims, and Interest Abatement**

Assignment of Cases

- **Field**
- **Campus**
 - **Penalty Appeals (Ogden)**
 - **“S” Docketed (Fresno, Philadelphia, and Brookhaven)**
 - **Non-docketed (Fresno, Ogden, and Philadelphia)**
 - **Innocent Spouse (Covington)**

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Collection Cases

- **Collection Appeal Program (CAP)**
- **Collection Due Process (CDP)**
- **Offer in Compromise (OIC)**
- **Trust Fund Recovery Penalty (TFRP)**

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Assignment of Cases

- **Field**
- **Campus**
 - **Cases from Centralized Offer in Compromise (Brookhaven and Memphis)**
 - **Collection Due Process cases from Automated Collection System (Fresno and Memphis)**

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Collection Alternatives

- **Full payment**
- **Short extension of time to pay /
Installment Agreement**
- **Offer in Compromise**
- **Currently Uncollectible**

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Appeals Process

- **Preliminary Review / Legal and Procedural Consideration of Case**
- **Communications and Negotiations**
- **Closing Documents / Managerial Review**
- **Case Closed from Appeals / Post Appeal Rights**

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On-Line Self Help Tools

- Available at www.irs.gov/appeals
- Simple Decision Trees
 - Penalty Appeals, Innocent Spouse, and Offer in Compromise
- Resources for you
- Resources for your client

For more information...

Visit Appeals at www.irs.gov/appeals

Careers in Appeals



View an informative video stream entitled, “Appeals—Today and Tomorrow”



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